

Report No. 4b-2.

ALL Reciprocal Category
Differences Included

**"Intragovernmental Reciprocal Category Detail Report for 2nd
Quarter FY 2006"
for Agency 91
Department of Education
Detail Report**

Reciprocal Category

02 - Federal Interest Receivable/Federal Interest Payable

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$0	\$3,994,085,477	(\$3,994,085,477)	100.0%
Totals:	\$0	\$3,994,085,477	(\$3,994,085,477)	100.0%

05 - Interest Revenue & Expense on Federal Borrowings and Other Interest Expense & Revenue

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$3,129,100	\$3,995,683,458	(\$3,992,554,359)	99.9%
99 Treasury General Fund	\$1,917	\$0	\$1,917	NA
Totals:	\$3,131,017	\$3,995,683,458	(\$3,992,552,441)	99.9%

17 - Federal Loans Receivable/Federal Loans Payable

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$121,452,771,180	\$121,453,542,814	(\$771,634)	0.0%
99 Treasury General Fund	\$1,754,635,462	\$0	\$1,754,635,462	NA
Totals:	\$123,207,406,642	\$121,453,542,814	\$1,753,863,828	1.4%

18 - Financing Sources Transferred In/Out Without Reimbursement

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
15 Department of Justice	\$0	(\$24)	\$24	-100.0%
20 Department of the Treasury	\$270,330	\$0	\$270,330	NA
Totals:	\$270,330	(\$24)	\$270,354	100.0%

19 - Appropriation Transfers In/Out

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
99 Treasury General Fund	\$164,607	\$0	\$164,607	NA
Totals:	\$164,607	\$0	\$164,607	NA

21 - Employee Benefit Contributions Receivables and Payables

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
16 Department of Labor	\$3,008,609	\$4,966,604	(\$1,957,995)	39.4%
24 Office of Personnel Management	\$2,695,944	\$2,768,778	(\$72,834)	2.6%
Totals:	\$5,704,552	\$7,735,382	(\$2,030,830)	26.3%

22 - Accounts Receivable, Accounts Payable, and Other Liabilities

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
03 Library of Congress	\$0	\$0	\$0	NA

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04	Government Printing Office	\$1,993,167	\$0	\$1,993,167	NA
05	General Accounting Office	\$350	\$0	\$350	NA
11	Office of Administration	\$47,751	\$0	\$47,751	NA
12	Department of Agriculture	\$0	\$4,193	(\$4,193)	100.0%
13	Department of Commerce	\$78,431	\$492,751	(\$414,320)	84.1%
14	Department of Interior	\$225,821	(\$785,467)	\$1,011,288	-71.3%
15	Department of Justice	\$17,075	\$5,524	\$11,550	67.6%
16	Department of Labor	\$134,347	\$252,302	(\$117,955)	46.8%
18	U. S. Postal Service	\$512,488	\$0	\$512,488	NA
19	Department of State	\$2,158	\$2,010,990	(\$2,008,832)	99.9%
20	Department of the Treasury	\$608,749	\$50,934,727	(\$50,325,978)	98.8%
21	Department of the Army	\$138,591	\$0	\$138,591	NA
24	Office of Personnel Management	\$928,870	\$0	\$928,870	NA
28	Social Security Administration	\$350	\$0	\$350	NA
36	Department of Veterans Affairs	\$52,714	\$147,361	(\$94,647)	64.2%
45	U.S. Equal Employment Opport	\$6,388	\$0	\$6,388	NA
47	General Services Administration	\$1,748,468	\$3,187,459	(\$1,438,990)	45.1%
49	National Science Foundation	\$1,034,374	\$304,740	\$729,634	70.5%
57	Department of the Air Force	\$79,631	\$109,199	(\$29,568)	27.1%
68	Environmental Protection Agenc	\$0	\$144,008	(\$144,008)	100.0%
69	Department of Transportation	\$1,897,167	(\$296,286)	\$2,193,453	84.4%
70	Department of Homeland Securi	\$43,606	\$990,196	(\$946,589)	95.6%
72	Agency for International Develo	\$138,128	(\$70,841)	\$208,968	48.7%
75	Department of Health and Huma	\$7,229,884	\$1,820,688	\$5,409,196	74.8%
86	Department of Housing and Urb	\$90	\$62,262	(\$62,172)	99.9%
88	National Archives and Records	\$239,163	\$0	\$239,163	NA
89	Department of Energy	\$52,762	\$96,969	(\$44,207)	45.6%
93	Federal Mediation & Conciliatio	\$4,533	\$0	\$4,533	NA
95	Independent 95	\$280,015	\$0	\$280,015	NA
96	U.S. Army Corps of Engineers	\$32,255	\$4,524	\$27,731	86.0%
97	Office of the Secretary of Defens	\$0	\$784,915	(\$784,915)	100.0%
99	Treasury General Fund	\$653,540,102	\$0	\$653,540,102	NA
Totals:		<u>\$671,067,427</u>	<u>\$60,200,214</u>	<u>\$610,867,213</u>	<u>91.0%</u>

23 - Federal Advances/Federal Advances from Others and Federal Prepayments/Federal Deferred Cre

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
11	Office of Administration	\$0	\$0	NA
12	Department of Agriculture	\$1,864,064	\$0	\$1,864,064
13	Department of Commerce	\$16,845	\$13,014,393	(\$12,997,547)
14	Department of Interior	\$0	\$40,182,434	(\$40,182,434)
15	Department of Justice	\$0	\$432,489	(\$432,489)
16	Department of Labor	\$500,000	\$549	\$499,451
24	Office of Personnel Management	\$0	\$1,758,256	(\$1,758,256)
28	Social Security Administration	\$4,165	\$0	\$4,165
36	Department of Veterans Affairs	\$150,000	\$900	\$149,100
47	General Services Administration	\$0	\$1,667,011	(\$1,667,011)
49	National Science Foundation	\$10,213,408	\$8,515,230	\$1,698,179

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69	Department of Transportation	\$20,483	(\$1,694,766)	\$1,715,249	-98.8%
70	Department of Homeland Security	\$489,394	\$0	\$489,394	NA
72	Agency for International Development	\$13,736	\$0	\$13,736	NA
73	Small Business Administration	\$0	\$521,632	(\$521,632)	100.0%
75	Department of Health and Human Services	\$48,941,267	\$0	\$48,941,267	NA
86	Department of Housing and Urban Development	\$0	\$388,615	(\$388,615)	100.0%
96	U.S. Army Corps of Engineers	\$0	\$49,260	(\$49,260)	100.0%
Totals:		\$62,213,363	\$64,836,002	(\$2,622,639)	4.0%

24 - Intra-governmental buy/sell costs/revenues

	<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
00	Partner Undefined	\$828,781	\$0	\$828,781	NA
03	Library of Congress	\$292,077	\$0	\$292,077	NA
04	Government Printing Office	\$4,465,312	\$0	\$4,465,312	NA
11	Office of Administration	\$57,029	\$0	\$57,029	NA
12	Department of Agriculture	\$17,553	\$3,182	\$14,371	81.9%
13	Department of Commerce	\$5,386,000	\$8,455,434	(\$3,069,434)	36.3%
14	Department of Interior	\$62,036,819	\$114,902,103	(\$52,865,284)	46.0%
15	Department of Justice	\$43,542	\$170,468	(\$126,926)	74.5%
16	Department of Labor	\$335,083	\$322,583	\$12,500	3.7%
18	U. S. Postal Service	\$1,612,123	\$279,814	\$1,332,309	82.6%
19	Department of State	\$150,317	\$2,000,755	(\$1,850,438)	92.5%
20	Department of the Treasury	\$389,813	\$374,230	\$15,584	4.0%
21	Department of the Army	\$2,085,512	\$1,321,552	\$763,960	36.6%
24	Office of Personnel Management	\$3,762,485	\$2,362,161	\$1,400,324	37.2%
28	Social Security Administration	\$0	\$353,251	(\$353,251)	100.0%
36	Department of Veterans Affairs	\$52,508	\$97,187	(\$44,678)	46.0%
47	General Services Administration	\$47,343,465	\$43,382,970	\$3,960,494	8.4%
49	National Science Foundation	\$2,119,694	\$3,227,596	(\$1,107,902)	34.3%
57	Department of the Air Force	\$0	\$95,527	(\$95,527)	100.0%
69	Department of Transportation	\$3,549,858	\$1,849,039	\$1,700,819	47.9%
70	Department of Homeland Security	\$53,755	\$7,167,243	(\$7,113,488)	99.2%
72	Agency for International Development	\$138,128	(\$350,000)	\$488,128	-60.5%
73	Small Business Administration	\$515,760	\$0	\$515,760	NA
75	Department of Health and Human Services	\$40,049,500	\$2,826,971	\$37,222,529	92.9%
86	Department of Housing and Urban Development	\$144,877	(\$22,277)	\$167,153	84.6%
88	National Archives and Records Administration	\$351,650	\$0	\$351,650	NA
89	Department of Energy	\$176,897	\$218,930	(\$42,033)	19.2%
96	U.S. Army Corps of Engineers	\$40,000	\$6,143	\$33,857	84.6%
97	Office of the Secretary of Defense	\$522,844	\$229,611	\$293,233	56.1%
99	Treasury General Fund	\$314,792,493	\$0	\$314,792,493	NA
Totals:		\$491,313,874	\$189,274,473	\$302,039,401	61.5%

26 - Benefit program Costs/Revenues

	<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
16	Department of Labor	\$319,924	\$1,131,421	(\$811,497)	71.7%

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24	Office of Personnel Management	\$34,439,039	\$35,387,388	(\$948,348)	2.7%
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	Totals:	<u>\$34,758,963</u>	<u>\$36,518,809</u>	<u>(\$1,759,846)</u>	<u>4.8%</u>
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29 - Uncategorized - SGLs that are NOT assigned to any other category

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
00 Partner Undefined	\$21,911,640	\$0	\$21,911,640	NA
03 Library of Congress	(\$147,098)	\$0	(\$147,098)	NA
04 Government Printing Office	\$4,749,736	\$0	\$4,749,736	NA
05 General Accounting Office	\$523	\$0	\$523	NA
11 Office of Administration	\$212,071	\$0	\$212,071	NA
12 Department of Agriculture	\$23,485	\$18,658	\$4,827	20.6%
13 Department of Commerce	\$5,737,037	\$138,845	\$5,598,193	97.6%
14 Department of Interior	(\$11,759)	(\$82,780)	\$71,022	-85.8%
15 Department of Justice	(\$630,747)	\$0	(\$630,747)	NA
16 Department of Labor	(\$1,388,793)	\$0	(\$1,388,793)	NA
17 Department of the Navy	(\$590,208)	\$0	(\$590,208)	NA
18 U. S. Postal Service	\$2,242,648	\$0	\$2,242,648	NA
19 Department of State	\$3,315,465	\$0	\$3,315,465	NA
20 Department of the Treasury	\$7,900,870	\$0	\$7,900,870	NA
21 Department of the Army	(\$2,246,395)	\$0	(\$2,246,395)	NA
24 Office of Personnel Management	(\$20,369)	\$0	(\$20,369)	NA
28 Social Security Administration	\$3,720	\$0	\$3,720	NA
36 Department of Veterans Affairs	(\$300,430)	\$0	(\$300,430)	NA
47 General Services Administration	\$15,732,209	\$0	\$15,732,209	NA
49 National Science Foundation	(\$671,506)	\$0	(\$671,506)	NA
55 Advisory Comm. On Intergov. R	\$19,853	\$0	\$19,853	NA
57 Department of the Air Force	\$102,928	\$0	\$102,928	NA
59 National Endowment	\$600,000	\$0	\$600,000	NA
68 Environmental Protection Agenc	\$180,000	\$0	\$180,000	NA
69 Department of Transportation	\$376,084	\$0	\$376,084	NA
70 Department of Homeland Securi	\$758,851	\$0	\$758,851	NA
72 Agency for International Develo	(\$115,000)	\$0	(\$115,000)	NA
73 Small Business Administration	(\$911)	\$0	(\$911)	NA
75 Department of Health and Huma	(\$77,923,047)	\$0	(\$77,923,047)	NA
86 Department of Housing and Urb	\$53,107	\$0	\$53,107	NA
88 National Archives and Records	(\$33,114)	\$0	(\$33,114)	NA
89 Department of Energy	\$207,110	\$0	\$207,110	NA
90 Selective Service System	(\$10,000)	\$0	(\$10,000)	NA
95 Independent 95	\$321,008	\$0	\$321,008	NA
96 U.S. Army Corps of Engineers	(\$180,535)	\$0	(\$180,535)	NA
97 Office of the Secretary of Defens	(\$245,216)	\$0	(\$245,216)	NA
99 Treasury General Fund	\$3,343,629,906	\$0	\$3,343,629,906	NA
Totals:	<u>\$3,323,563,124</u>	<u>\$74,722</u>	<u>\$3,323,488,402</u>	<u>100.0%</u>

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Grand Totals	<u>\$127,799,593.898</u>	<u>\$129,801,951,325</u>	<u>(\$2,002,357,427)</u>	<u>1.5%</u>
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All Reciprocal Categories, including Category 29 (Unassigned), are included. Trading Partner 99, General Fund, as well as the Judiciary and Legislative Branches, are included. Intragovernmental Imputed Cost activity is excluded.

Intadepartmental Amounts Excluded